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#### ABSTRACT

0025 A method for integrated processing of a high Voltage MOSFET device and a split gate MOSFET device whereby a novel method is provided to form the split gate device and the high voltage MOSFET device in parallel processing steps including an oxide formation step whereby an oxide spacer layer in a split gate device is formed using about the same overall thermal budget while forming in parallel a thick gate oxide for a an embedded high voltage MSOFET device.